Our goal is to help business owners and employers find solutions to disability-related issues. Whether in staffing, education, tapping into financial incentives associated with hiring an

> individual who has a permanent injury, illness, or impairment, or insuring accessibility to your goods or services, RCS can provide you with critical business options. For most North Dakota

businesses, these options mean opportunity.

Launched in 2001 as an initiative of North Dakota Vocational Rehabilitation, a unit of the North Dakota Department of Human Services, RCS represents a

real opportunity for business owners to build on their business or organizational success.

RCS is a professional business consulting program designed to assist business owners and employers in developing short- and long-term strategies regarding varying disability-related issues. Our consultants have extensive experience in this area and receive continuous training to ensure that they have the latest information and resources to aid your operation.

With regional offices located in the state's eight largest cities, RCS consultants provide outreach to every county in the state. Whether large or small, RCS services will prove beneficial to your business or organization. Through a network of Workforce Development partners, we can access information and services that will have a positive impact on your bottom line.

Our efforts go far beyond the typical business program. RCS consultants are active members of our communities. They can be found in many civic and service organizations working to better the communities in which they live. We are good stewards of the state and take our role seriously in helping North Dakota remain a "bright light" for economic development and a safe haven for the state's citizens.

Serving our clients, whether businesses with disability-related issues or individuals who have a permanent injury, illness, or impairment, is the primary focus of everything we do.

Rehabilitation Consulting & Services, or RCS, is a full service business assistance program for North Dakota business owners and employers. Through RCS services, businesses can gain a critical advantage in today's highly competitive marketplace.

> To view an overview of RCS services on CD, or to obtain additional information, contact the regional RCS office near you.





Never has hiring the right employee been of more importance to North STAFFING Dakota business owners and employers than today.

> To reach the business and organizational success you are seeking, you need to tap into highly reliable and qualified job applicants who can put their diverse abilities to work for you.

> With 42% of the national workforce eligible to retire within the next decade, and an accelerating medium age in North Dakota's population, finding the right employment match, hiring, and then retaining that employee is critical.

> RCS programs are designed to aid you in finding the right match to fill your

Finding and keeping good employees is a major challenge to today's employers. National studies show that individuals with disabilities have equal or higher job performance ratings, have higher retention rates and have lower absentee rates than employees without disabilities. Simple translation is that individuals with a permanent injury, illness, or impairment are often more reliable employees.

#### Statistically Speaking,

individuals with disabilities have a

85% one-year employment retention rate 90% average or better in performance rating 86% average or better in attendance rating 97% average or better in safety rating

## RCS programs are designed to aid you in finding the right match to fill your needs.

Also,

82% of managers say employees with disabilities are not harder to supervise than those without disabilities.

A common misperception that many business owners and employers have is that individuals with disabilities are not well-educated or trained. Nothing could be further from the truth. Today, these individuals are more highly educated and have received far greater training than ever before.

Putting individuals with permanent injury, illness, or impairments to work is at the core of the RCS mission. Our consultants are experts in career development and rehabilitation and our services can:

Pre-screen potential qualified job applicants, and

Provide job testing and training to potential job applicants.



To gain this advantage, business owners and employers seek the right opportunity to effect the bottom line. RCS can show you how a progressive and proactive approach to insuring accessibility;

Remember the old business adage "The bottom line is the bottom line?" In today's highlycompetitive global market, this adage still applies. Every business owner and organization is looking for a critical advantage over his competition. Maximizing profits, limiting expenses, and offering a solid return on investment for stakeholders is a priority.

and by how employing individuals with permanent injuries, illnesses, or impairments, can have this desired effect through financial incentives.

First of all, the Internal Revenue Service can actually help businesses and employers save money! Secondly, the IRS encourages business owners and employers to use these incentives.

## The Disabled Access Credit

IRS Code Section 44

The Disabled Access Credit is available to small businesses for expenses paid or incurred to comply with the ADA. The small business must have 30 or fewer full-time employees or have revenues below \$1,000,000.

Under this credit, 50% of the expense over \$250 and not exceeding \$10,250 is applicable. The credit may not exceed \$5000 annually. The credit is subtracted from your total tax liability.

What are eligible expenditures? Reasonable expenditures that are made to comply with the ADA, like: removing architectural, communication, physical, or transportation barriers; sign interpreters; modifying or purchasing equipment and materials. This credit cannot be applied to new construction expenses.

## The Barrier Removal Deduction

IRS Code Section 190

All businesses are eligible to take this deduction which is available to make facilities or public transportation vehicles more accessible.

The deduction, which is subtracted from total income to establish taxable income, cannot exceed \$15,000 annually. Amounts over \$15,000 may be depreciated.

What are eligible expenses? Expenses which can be specifically attributed to the removal of existing barriers such as steps, narrow doorways, inaccessible parking space, inaccessible toilet facilities, or transportation vehicles, are applicable. Expenses incurred in the construction or comprehensive renovation of a facility or in the





## REMEMBER...

- It is always advisable to consult with your tax accountant or advisor to insure that you are properly using the tax incentives available to businesses and employers.
- Each of the financial incentives may be used by your business annually.
- Using these financial incentives will not automatically trigger an IRS audit.

normal replacement of depreciated property is not deductible.

Equal access is not only required by law, but is just good business sense. By insuring accessibility, you are tapping into a greater share of a potential market base. Plus, accessible buildings have a higher resale and rental value!

## The Work Opportunity Tax Credit, or WOTC

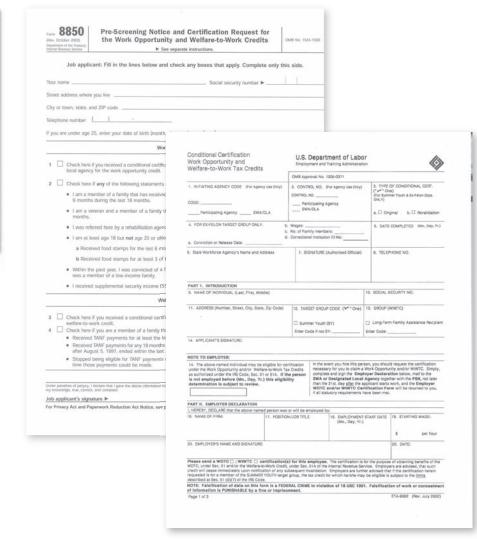
WOTC is available to employers who hire Vocational Rehabilitation referrals or Supplemental Security Income recipients. A credit is available for each new hire and there is no limit placed on the number of new hires under WOTC.

WOTC is available on up to 40% of the first \$6,000 in wages, or \$2,400, paid in the first 12 months of employment. The tax credit is subtracted from the total tax liability.

For a new business start-up or for a small business operation, WOTC can have a dramatic and immediate impact on business expenses. For all employers, it offers a real opportunity to build a loyal and reliable employee base.

There is menial paperwork associated with the Work Opportunity Tax Credit and there is no hidden requirement to retain an employee if they aren't meeting the job requirements. You have the right to hire, fire, or promote the most qualified, deserving individual.

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Mhat's New With State Plans Fosted New Yorkh Fuderal Patinsrahia, website ETA FYOS Budoet BEGGES News, Releases Specific Streeters Latest Unemployment Data Dislocated, Workers	State Common Recovery Intercome Recovery Intercome Recovery Assistance for Income Support and Jobs  The U.S. Department of Labor is providing assistance to individuals impacted by Hurricanes Katrina and Rita.  Available resources:  DOL's National Contact Center 1- 866-49-2055  Eatina Recovery Job Connection for workers impacted by Hurricane Adrina and employers who want to their them.		# End # Control	tt in DOL tt in ETA silance tance tance Compliance tance sacribe to sil Updates  TA h About ETA ETA Contexts ETA Contexts	
What's Hot  UI National Tax Conference August 2-5, 2005 Boise, Idaho	Unemployment Insuran Unemployment Assista     Individuals who reside who evacuated to other unemployment insuran Unemployment Assista	in AL, MS, and LA and in states may file a clair or a claim for Disast	* Start * Your Work In for Busines * Impo	ing Your Career Rights as a ser as & Industry oving Your	



Every business or organization in the state has at least one individual who is an integral part of the success of that business or organization. The question that poses a challenge to many of these operations is, "What happens if that individual incurs a disability?" An additional question that the competitive environment for workers is creating is "What happens if I find an individual who is qualified for the job, but who may need an accommodation?"

## Accessibility analyses

Many employers labor under the misperception that reasonable accommodations are very expensive and will be a financial burden to their operation. Not true. Most employees with a disability don't require special accommodations. If they do, the accommodations are often inexpensive, with 20% costing nothing and the average cost below \$500.

It is often estimated that it may cost a business, on average, \$25,000 to train a new employee and integrate them into the company's workforce. It is simply more cost-effective to keep an existing employee who incurs a disability as a part of your workforce by making a reasonable accommodation.

## RCS services is designed to present you with accessibility options and solutions.

Of equal importance in today's highly competitive marketplace is ensuring that all your potential customers can effectively

access your goods or services. Whether through physical access or electronic access, your goal is to connect your customers to your product or services. To effectively accomplish this, you need to understand the changing market dynamics and your options.

Do you realize that a person now has a 51% chance of incuring a disability in their lifetime, or that one-in-five North Dakota citizens has a disability, or that one-in-three North Dakota families has a family member with a disability? Nationally, individuals with disabilities have a discretionary spending power of \$220 billion. Is your business or organization making the accommodations to tap into this market segment.

RCS services are designed to present you with accessibility options and solutions. RCS consultants conduct:

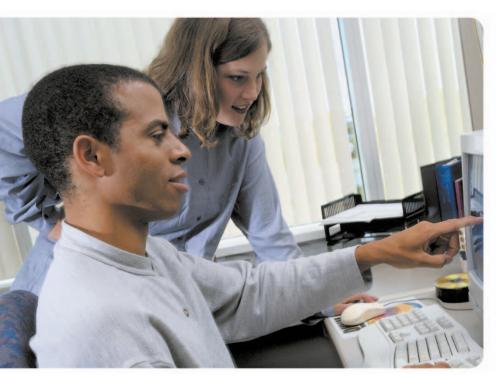
Job analyses
Site evaluations
ADA consultations and referrals

Plus, RCS can offer you options on:

Job restructuring
Reasonable accommodations
Assistive technology

RCS is the leader in disability-related solutions and we can help your business or organization develop progressive and proactive approaches to accessibility and accommodation issues.





## EDUCATION & TRAINING

#### Diversity.

If you were to ask a Human Resource professional what one key aspect of today's North Dakota workforce is, and one of the biggest challenges for business owners and employers is, the answer would most likely be "diversity."

Your business knowledge needs to go far beyond finances and manufacturing or sales processes. You need to understand the complexities of dealing with a diverse workforce. Whether cultural, gender, religious, or racial, these complex issues must be a primary focus of management.

Understanding disabilities is an important aspect of this list.

Knowledge, awareness, and understanding are the keys to creating a positive working environment for all employees, especially individuals with disabilities. There are far too many misperceptions and myths surrounding these issues that are affecting over one-fifth of our state and nation's population.

Whether an employee with a disability, or a customer with a disability, it is important that your entire staff understands how to deal effectively with this issue. RCS can assist your employees in developing a broader understanding of the diversity in today's workplace and marketplace.

RCS services include educational and training programs focusing on:

Disability awareness Disability etiquette Sensitivity training

# Knowledge, awareness, and understanding are the keys to creating a positive working environment.

Additionally, RCS can provide the latest information and education on the Americans with Disabilities Act, or ADA. It is imperative that every business

owner, manager, employer and employee understand this critical federal disability legislation.

The ADA is a pro-business and pro-individual with disability law, despite common misperceptions. It is a positive piece of legislation designed to protect businesses as much as those individuals who may have a permanent injury, illness, or impairment.

RCS can show you and your employees how to turn this misperception into a positive, business building approach to enhance your share of the marketplace and to have a positive impact on the community in which you live and do business.

Agriculture is more than just an industry in North Dakota; it is a heritage, a way of life. Farm or ranch operators know all too well the many challenges facing their ag operations. The economies of the state's small towns are largely dependent on the success of local farms and ranches.

The North Dakota farmer and rancher is at the heart of our rural economy. It is important that all North Dakotans work together to ensure that these agribusinesses continue to meet the challenges of today's world. RCS Rural Services was created with agriculture in mind.

RCS Rural Services are available to farmers, ranchers, and people living in the rural community who are experiencing difficulties doing their job because of a permanent injury, illness, or impairment. It is designed to assist ag operations and other rural businesses to keep operating.

Most services are provided to eligible individuals at no cost. However, some services are based on a sliding fee scale, so there may be a minimal cost to the individual.

RCS Rural Services works by first identifying problem areas. A review of daily work tasks is conducted to identify problem work areas. Secondly, potential solutions are identified. Finally, follow-up is conducted to ensure that the solutions that were put into place work.

## RURAL SERVICES

Training is a critical part of RCS Rural Services success. Each RCS consultant receives comprehensive training on the proper ways of identifying problem areas and offering potential solutions. We strive to ensure that we have the latest information and resources so an informed choice can be made on the most effective solution to be put into place.

Ultimately, RCS Rural Services benefits the local business owners and employers in the state's rural communities. A strong ag economy means a stable and growing local economy. By working to ensure that farmers and ranchers can maintain their ag operations, RCS Rural Services has a positive impact on "main street" businesses.

These very same businesses can benefit from all aspects of RCS services. Whether through assistance with staffing, education and training on disability-related issues, or with help in understanding financial incentives that they may be eligible for, rural business owners and employers can take advantage of the entire spectrum of RCS resources and programs.





To view an overview of RCS Rural Services on DVD, VHS, or to obtain additional information, contact the RCS Rural Services representative at the regional RCS office near you.

## RESOURCES



#### Rehabilitation Consulting & Services

Disability Services Division 800.755.2745 www.nd.gov/humanservices/business/rehabconsult



#### North Dakota Department of Human Services

**Executive Office** 800.472.2622 www.nd.gov/humanservices

## Additional Resources Critical to Your Business or Organization:

#### **Job Accommodation Network**

800.526.7234 (V, TTY) www.jan.wvu.edu

## U.S. Dept. of Justice Business Connection

800.514.0301 (V) www.ada.gov

## Office of Disability Employment Policy

www.dol.gov/odep/pubs

### Equal Employment Opportunity Commission 800.949.6000 (V)

www.eeoc.gov

### U.S. Dept. of Education

National Institute on Disability and Rehabilitation Research www.adaportal.org

A comprehensive website covering all aspects of the Americans with Disabilities Act



### Essential Publications for the North Dakota Business Owner and Employer

ADA Questions & Answers ADA Guide for Small Businesses DOJ's ADA Business Briefs The ADA: Your Responsibilities as an Employer The ADA: A Primer for Small Business The ADA Accessibility Guidelines (ADAAG)

These publications may be viewed, downloaded or ordered at

Rocky Mountain Disability & Business Technical Assistance Center 800.949.4232



www.adainformation.org www.adaportal.otg